

---

---

# HOUSE BILL No. 1354

---

## DIGEST OF INTRODUCED BILL

**Citations Affected:** None (noncode).

**Synopsis:** Study of taxation equity. Requires the Indiana advisory commission on intergovernmental relations to study the issue of taxation equity among overlapping units of local government. Appropriates \$50,000 to the commission for this purpose.

**Effective:** July 1, 2003.

---

---

## Moses

---

---

January 14, 2003, read first time and referred to Committee on Ways and Means.

---

---

C  
o  
p  
y



First Regular Session 113th General Assembly (2003)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2002 Regular or Special Session of the General Assembly.

## HOUSE BILL No. 1354

A BILL FOR AN ACT concerning taxation and to make an appropriation.

*Be it enacted by the General Assembly of the State of Indiana:*

1       SECTION 1. [EFFECTIVE JULY 1, 2003] (a) As used in this  
2       SECTION, "commission" refers to the Indiana advisory  
3       commission on intergovernmental relations established under  
4       IC 4-23-24.2-4.

5       (b) As used in this SECTION, "taxing unit" has the meaning set  
6       forth in IC 6-1.1-1-21.

7       (c) The commission shall study the issue of taxation equity,  
8       including but not limited to:

9           (1) the incidence of taxation by overlapping taxing units for  
10          services to be provided by all of the overlapping taxing units  
11          and the actual delivery of those services by the overlapping  
12          taxing units;

13          (2) the incidence of taxation by a taxing unit for services to be  
14          provided in the taxing unit and the actual delivery of those  
15          services by the taxing unit;

16          (3) how other jurisdictions pay for and deliver services to be  
17          provided by overlapping taxing units to residents or property



C  
o  
p  
y

1 located in overlapping taxing units; and  
2 (4) how the payment for and delivery of services to be  
3 provided by overlapping taxing units to residents or property  
4 located in overlapping taxing units can be coordinated among  
5 the overlapping taxing units.

6 (d) The commission shall prepare and submit a written report  
7 of the commission's findings to the legislative council not later than  
8 December 1, 2004.

9 (e) This SECTION expires January 1, 2005.

10 SECTION 2. [EFFECTIVE JULY 1, 2003] There is appropriated  
11 to the Indiana advisory commission on intergovernmental relations  
12 fifty thousand dollars (\$50,000) from the state general fund to pay  
13 costs incurred by the commission for its use in carrying out the  
14 purposes of this act beginning July 1, 2003, and ending June 30,  
15 2004.

C  
o  
p  
y

